

LEE COUNTY BOARD OF E & R APPEAL FORM

OWNER AS OF JANUARY 1ST	
PARCEL NUMBER (PIN)	
PROPERTY ADDRESS	
CURRENT TAX VALUE	
BOARD OF E&R DECISION	

YOUR 2013 ASSESSED VALUE **MAY** BE APPEALED IF EITHER OF THE FOLLOWING APPLIES:

- The assessed value is substantially higher or lower than the 2013 market value of the property
- Your property has been appraised inequitably as it relates to the 2013 market value of comparable properties

YOUR 2013 ASSESSED VALUE **CANNOT** BE APPEALED FOR THE FOLLOWING REASONS:

- The percentage increase/decrease over the previous value
- Actual construction or historic cost
- Your financial ability to pay the taxes
- Insurance value

A REVIEW OF YOUR ASSESSMENT MAY RESULT IN YOUR VALUE BEING: UNCHANGED, REDUCED OR INCREASED

The taxable value does not include the value of any personal property such as mobile homes, business equipment, etc.

1 – What is your opinion of fair market value as of January 1, 2013? _____

2 – What is the basis of your opinion? (Check as appropriate)

- ☐ Recent appraisal (attach copy)
 ☐ Recent purchase (attach copy of closing statement)
☐ Recent asking price (attach copy of listing form)
 ☐ Recent comparable sales (attach detailed information)
☐ Other: (Please explain) _____

3 – If property was purchased within the last 3 years, complete the following:

Sale Date: _____ Purchase Price: _____ Was personal property included in sale? _____
 Cost of improvements since purchase, if any. _____ (if work was done by a contractor, include a copy of contract)

4 – If this is Residential Property, complete the following:

of Bedrooms _____ # of Full Baths _____ # of Half-Baths _____ Heated Square Footage if known: _____

5– If this is Commercial Property, complete the following:

Rent Amount per year \$ _____ Expenses per year \$ _____ Term of Lease _____
 Utilities included: Heat _____, Air _____, Water _____, Electric _____, Other _____

If this is income-producing property, include the three most current year's income & expense information

- Please submit documentation for lots, which may have failed a septic site evaluation test.
- If you are comparing your property to surrounding properties, please list the comparable properties to support the owner's opinion of value: (Attach additional sheet if needed)

Address or Parcel # _____ Lot Size or Acreage _____ Year Built _____ Heated Sq Ft. _____ # BR's/ # Baths _____

1. _____
2. _____
3. _____

PLEASE ATTACH COPIES OF INFORMATION, COMMENTS AND EVIDENCE SUPPORTING YOUR OPINION OF VALUE.

Please leave a number you can be reached from 8:00am till 5:00pm so we can contact you to schedule your appointment.

Printed Name: _____ Daytime Phone: _____ E-Mail: _____

Signature of Owner: _____ Date: _____

The following are three (2) ways you can appeal your assessed value:

- Mail to Board of Equalization & Review, C/O Lee County Tax Appraisal, PO Box 1968, Sanford, NC 27331
- Drop off your appeal on the third floor of the Lee County Government Center, 106 Hillcrest Drive, Sanford, NC 27330